IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2893 and W.M.P.Nos.3226 and 3227 of 2026
and
W.P.No.2891 of 2026 and W.M.P.Nos.3222 and 3225 of 2026

M/s.APPLE BUILDERS,
Rep.by its Partner,
Having Office at:
No.6/338A, Pallavarman Street,
Pareri, Singaperumal Koil,
Kancheepuram District,
Tamil Nadu – 603 204. ... Petitioner in both cases

Vs.

The Deputy State Tax Officer,
Chengalpet Assessment Circle,
Chengalpet – 603 101. ... Respondent in both cases

Prayer in 2891 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in connection with the impugned order GSTIN:33AAVFA4887C1Z7/2020-21 dated 11.01.2025 passed by the respondent and quash the same and consequentially to direct the respondent to conduct re-assessment, subsequently directing the respondent allow the petitioner to file GSTR-09.

Prayer in 2893 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in connection with the impugned order GSTIN:33AAVFA4887C1Z7/2020-21 dated 26.02.2025 passed by the respondent vide Form GST DRC-07 and quash the same.

For Petitioner : Mr.V.Sudhan in both cases
For Respondent : Ms.Amirtha Poonkodi Dinakaran, Government Advocate in both cases

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COMMON ORDER

By this common order, both the writ petitions are disposed of.

2. In W.P. No. 2891 of 2026, the petitioner has challenged the impugned Assessment order dated 11.01.2025 passed by the respondent, namely the State Tax Officer (ST) for the Tax period 2020-2021, which was preceded by a Show Cause Notice in DRC-01 dated 15.07.2024 to which the petitioner filed replies. After considering the aforesaid replies the Assessment Order has been passed.

3. In W.P. No. 2893 of 2026, the petitioner has challenged the impugned order dated 26.02.2025 passed by the Deputy State Tax Officer-1 for the same Tax period 2020-2021, which was preceded by the Show Cause Notice in DRC-01 dated 25.11.2024, to which the petitioner failed to file a reply. Thus, the impugned Assessment order has been passed.

4. A reading of the impugned Assessment orders indicates that the demand confirmed vide Assessment order dated 11.01.2025 impugned in W.P.No.2891 of 2026 is also part of the demand confirmed vide Assessment order dated 26.02.2025 impugned in W.P.No.2893 of 2025. The other demand confirmed under the Second Assessment order dated 26.02.2025 pertains to late fee under Section 47 of the respective GST Enactment on account of the petitioner's failure to file the annual return in Form GSTR-01 within the prescribed time.

5. However, there was a overlap between both of the impugned Assessment orders.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax confirmed vide order dated 11.01.2025 passed by the State Tax Officer (ST), impugned in W.P. No. 2891 of 2026, and also willing to pay a sum of Rs.81,400/- towards late fee, which has been confirmed vide order dated 26.02.2025 impugned in W.P. No. 2893 of 2026.

7. Recording the above submission and the consent of the learned counsel for the petitioner and following the consistent view taken by this court under similar circumstances, the cases are remitted back to the concerned original Authority to pass a fresh order on the respective demands impugned in the writ petitions, subject to the petitioner depositing 25% of the disputed tax confirmed vide Assessment order dated 11.01.2025 passed by the State Tax Officer (ST), and a sum of Rs.81,400/- confirmed vide the Assessment order dated 26.02.2025 towards late fee payable under Section 47 of the respective GST Enactments within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the petitioner complies with the above stipulations, the concerned original Authority shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account, if any, shall stand automatically raised/vacated.

9.It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the petitioner fails to comply with any of the above stipulations, the original Authority shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if these writ petitions had been dismissed in limine today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. Accordingly, these writ petitions stand disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

30.01.2026

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Neutral Citations: Yes/No

To:

The Deputy State Tax Officer,
Chengalpet Assessment Circle,
Chengalpet – 603 101.

C.SARAVANAN, J.

nvi

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30.01.2026